

State of South Dakota

EIGHTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2011

555S0424

SENATE BILL NO. 174

Introduced by: Senators Adelstein, Begalka, Bradford, Nelson (Tom), and Tieszen and
Representatives Perry, Magstadt, Street, and Turbiville

1 FOR AN ACT ENTITLED, An Act to temporarily increase the state sales and use tax to fund
2 the state budget shortfall and to declare an emergency.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 In addition to the tax imposed by §§ 10-45-2, 10-45-5, 10-45-5.3, 10-45-6, 10-45-6.1, 10-45-
7 6.2, 10-45-8, and 10-45-71 there is hereby imposed an additional tax of one percent upon the
8 gross receipts from sales of tangible personal property, services, and products transferred
9 electronically during the months of June, July, and August.

10 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
11 follows:

12 In addition to the tax imposed by §§ 10-46-2.1, 10-46-2.2, 10-46-58, 10-46-69, 10-46-69.1,
13 and 10-46-69.2 there is hereby imposed an additional tax of one percent upon the privilege of
14 the use, storage, or consumption of tangible personal property, services, and products transferred
15 electronically during the months of June, July, and August.



1 Section 3. The provisions of this Act are repealed on September 1, 2014.

2 Section 4. Whereas, this Act is necessary for the support of the state government and its
3 existing public institutions, an emergency is hereby declared to exist, and this Act shall be in
4 full force and effect on June 1, 2011, after its passage and approval.